

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

vs.

PHILLIP R. GIBSON,

Respondent.

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Case No. 15-09017-MC-W-GAF

ORDER

Now pending before the Court is an Internal Revenue Service (“IRS”) Summons enforcement action which has been filed against Respondent Phillip R. Gibson. Respondent was served with a summons and petition on August 7, 2015. As stated in the summons, respondent was to file an answer to the petition within 21 days of its receipt. To date, respondent has failed to file an answer or any other response to the petition.

On September 10, 2015, Chief United States Magistrate Judge Sarah W. Hays entered an Order directing respondent to show cause within 21 days why the Court should not decide this action based solely on the allegations in the Petition to Enforce Internal Revenue Service Summons.¹ Respondent has failed to respond to the Order to Show Cause.

On May 19, 2016, Judge Hays issued her Report and Recommendation (doc. 7).

Upon careful and independent review of the pending action, as well as the applicable law, this Court hereby adopts and incorporates as its own Opinion and Order the Report and Recommendation of Chief United States Magistrate Judge Sarah W. Hays.

¹ The Order to Show Cause was mailed to respondent by certified mail, return receipt requested, and by regular United States mail. The return receipt showing that respondent signed for the certified mail was filed on September 22, 2015.

Respondent is directed to comply with the summons on a date and at a time agreed upon by Revenue Officer Rachel Phillips and respondent Phillip R. Gibson, but no later than 30 days after service of this Order upon respondent Phillip R. Gibson.

IT IS FURTHER ORDERED that the Clerk of Court cause a copy of this Order to be served by regular United States Mail and by certified mail, return receipt requested, upon Phillip R. Gibson, 24204 E. Happy Hollow Road, Independence, Missouri 64068.

s/ Gary A. Fenner
GARY A. FENNER, JUDGE
UNITED STATES DISTRICT COURT

DATED: June 7, 2016